

oppaga

Special Examination



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Report No. 03-19

Measuring the Size and Cost of Florida State and Local Government

at a glance

The 2002 Legislature considered but did not pass legislation to require OPPAGA to annually report information on the size and cost of government in Florida. However, because of continuing interest on the part of the Legislature and as authorized by s. 11.511, *Florida Statutes*, the Director of OPPAGA initiated this project to develop a prototype of such a report.

Our analyses show

- Florida has relatively low state and local taxes and total revenue compared to other states;
- Florida's state and local taxes as a percentage of personal income increased in the early 1990s but have subsequently declined;
- Florida has relatively high government debt compared to other states, and state government debt has risen over the last decade in response to the needs of a growing population;
- Florida has relatively few public employees compared to other states, and efforts to outsource public services have contributed to a recent decline in the number of state government employees.

Scope

The 2002 Legislature considered but did not pass legislation to require OPPAGA to annually report information on the size and cost of government in Florida. Because of continuing interest on the part of the Legislature and as authorized by s. 11.511, *Florida Statutes*, the Director of OPPAGA initiated this project to develop a prototype of such a report.

We assessed three primary indicators of the size and cost of Florida's state and local government:

- revenue, which is the dollars paid to government through taxes, fees, and other sources;
- debt, which is borrowing for current investments that must be paid for in the future by taxpayers; and
- employment, which is the number of full-time equivalent state and local government employees.

To assess trends in the size of Florida government, we analyzed data for these measures over at least an 11-year period.¹ We also compared the size of Florida's state and local government to that of the other 49 states. The data sources and assumptions used in our analysis are discussed in Appendix A.

¹ This period covered comparable points in a business cycle ending with the most recent fiscal year for which data is available.

Analysis Results

Revenue

Florida has relatively low state and local taxes and total revenue compared to other states; Florida state and local taxes as a percentage of personal income increased in the early 1990s but have subsequently declined

Government taxes and revenue are measures of the financial impact of government on residents. In examining government revenue, it is important to address both taxes and all own-source revenue.² Taxes are a measure of the burden of government on taxpayers, while own-source revenue is a broader measure and includes fees paid for various government services (such as university tuition at the state level and utilities at the local level) as well as non-tax revenue sources such as lottery receipts and tobacco settlement payments. Accordingly, we assessed four measures of government revenue:

- state revenue as a percentage of personal income;
- state and local taxes as a percentage of personal income;
- Florida state and local taxes as a percentage of personal income compared to those of other states; and
- Florida state and local revenue as a percentage of personal income compared to those of other states.

Due to differences in data reporting, we were able to analyze some measures through Fiscal Year 2001-02, while the most recent data for other measures was through Fiscal Year 1999-00.

Revenue as a percentage of personal income. State revenue as a percentage of personal income increased in the early 1990s, but has decreased

²“Own-source” revenue represents revenue generated by a government’s own funding sources. It excludes revenue transferred from other levels of government. We excluded revenue from insurance trust funds (unemployment compensation, workers’ compensation, and pensions) from our analysis of governmental revenue because they are used to pay potential future obligations rather than fund current government services.

since then, dropping from 6.44% in Fiscal Year 1999-00 to 6.12% in Fiscal Year 2001-02. Tobacco settlement payments are the only major revenue source that has risen (as a percentage of personal income) over the last few fiscal years.

Exhibit 1 breaks down Florida’s revenue into three categories:

- taxes, which include many fees, licenses, and permits;
- lottery; and
- fines, forfeits, settlements, and judgments.

Taxes as a percentage of personal income increased slightly during the entire period, but have declined in recent years. The tax burden increase in the early 1990s was the result of relatively slow-growing personal income combined with a number of tax rate increases. The recent declines are in part due to recently-enacted state policies to restrain government spending as well as cut taxes such as the intangibles tax.

Fees have followed a similar pattern to taxes, rising in the early 1990s and declining after Fiscal Year 1997-98.

Lottery and other revenue as a percentage of personal income declined steadily throughout the 1990s.

Fines, forfeits, settlements, and judgments have grown, mostly due to Florida’s tobacco settlement. These payments began in Fiscal Year 1997-98, and grew from \$575.6 million to \$765.7 million in four years. However, a portion of those funds—called Most Favored Nation payments—will end after Fiscal Year 2002-03, and the tobacco settlement payments are subsequently expected to drop over 40% from the Fiscal Year 2001-02 level.

State and local taxes as a percentage of personal income. Florida state and local taxes as a percentage of personal income grew slightly in the early 1990s, but have subsequently declined. This data, derived from the U.S. Census Bureau, is available only through Fiscal Year 1999-00. As this data is from a different source and is generated using a different methodology than that used in the Exhibit 1 data, the results differ in magnitude but show a similar overall trend.

As shown in Exhibit 2, the state tax burden increased in the early 1990s from 4.4% of personal income to 5% in Fiscal Year 1993-94. This increase was largely due to hikes in the gross receipts tax and a number of license fees in the early 1990s, as well as the strong stock market performance, which resulted in higher intangibles tax collections. State taxes as a percentage of personal income have fallen slightly since that time, due in part to tax cuts such as reductions in the intangibles tax rate.

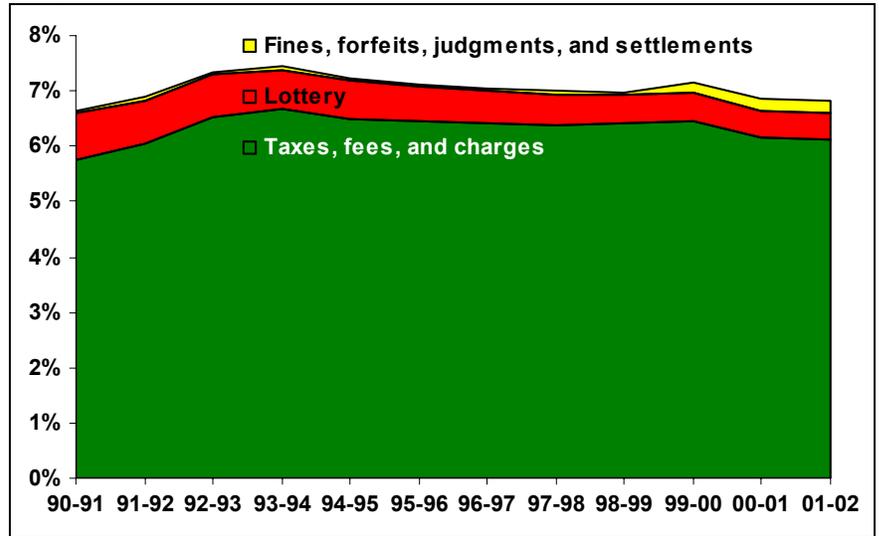
Local government taxes as a percentage of personal income show a similar pattern. Local tax collection increases resulted chiefly from increases in property valuations, which rose 75% during this period. Increases in local property taxes were largely due to market forces, such as growth in new home construction significantly boosting taxable real estate values, rather than changes in property assessments and millage rates. The Save Our Homes constitutional amendment adopted in 1992 placed a limit on growth in the taxable value of residential real property.³ The state constitution also limits the millage rate local governments may levy on real and tangible personal property.⁴

Florida's state and local taxes compared to other states. Florida's state and local taxes as a percentage of personal income were lower than the U.S. average and that of other large states in Fiscal Year 1999-00, the most recent year national data is available.

³ Article VII, s.4(c)(1) of the *Florida Constitution* (commonly referred to as the Save Our Homes amendment), provides that changes in assessments by county property appraisers shall not exceed the lower of the following: 3% of the assessment for the prior year or the percentage change in the Consumer Price Index for all urban consumers.

⁴ Article VII, s. 9 of the *Florida Constitution*, establishes a cap of 10 mills on the ad valorem taxes levied by counties, municipal governments, and school districts.

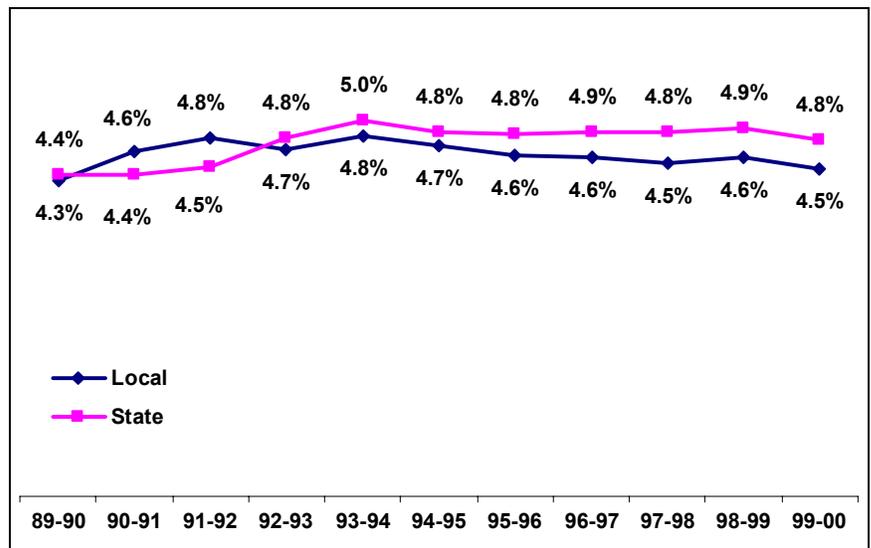
Exhibit 1
Florida's Taxes as a Percentage of Personal Income Rose Sharply in the Early 1990s, But Declined in the Last Three Fiscal Years



Note: This data differs from the data in Exhibit 2, which uses the more narrow Census Bureau definition of "taxes."

Source: OPPAGA analysis of Office of the Comptroller and Office of Economic and Demographic Research data.

Exhibit 2
State and Local Taxes as a Percentage of Personal Income Increased in the Early 1990s, But Remained Relatively Flat for the Remainder of the Decade



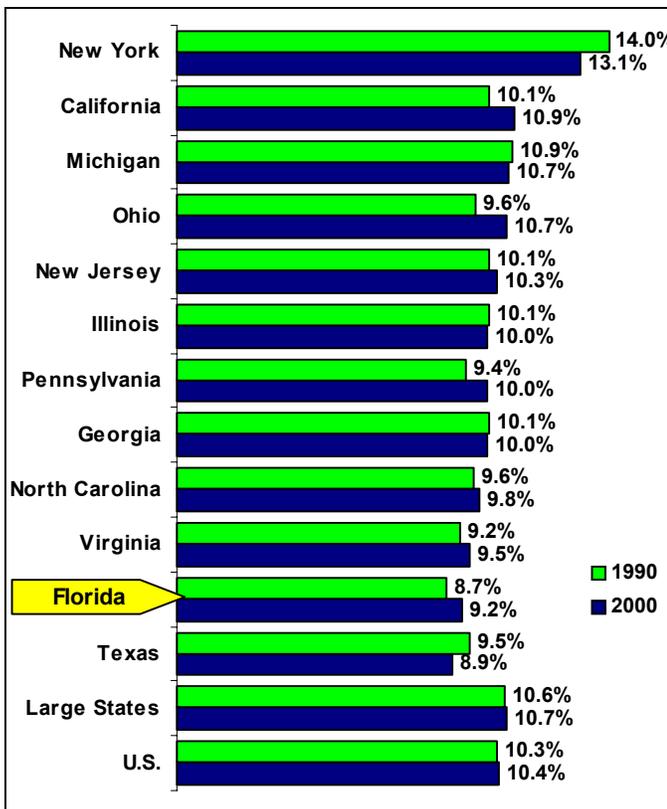
Note: According to U.S. Census Bureau data, Florida's state taxes totaled \$24.8 billion and local taxes totaled \$17.1 billion in Fiscal Year 1999-00.

Source: OPPAGA analysis of U.S. Census Bureau data.

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As shown in Exhibit 3, Florida was the second lowest of the 12 largest states in the percentage of personal income consumed by state and local taxes in Fiscal Year 1999-00. Florida's state and local tax burden was 9.2% of personal income, compared to the 10.4% national average. Nationwide, Florida's state and local tax burden ranked forty-fifth among the 50 states. This was essentially the same ranking as 10 years earlier, when Florida ranked forty-sixth in state and local taxes.

Exhibit 3
Florida Had the Second Lowest State and Local Taxes as a Percentage of Personal Income Among the 12 Largest States in Fiscal Year 1999-00

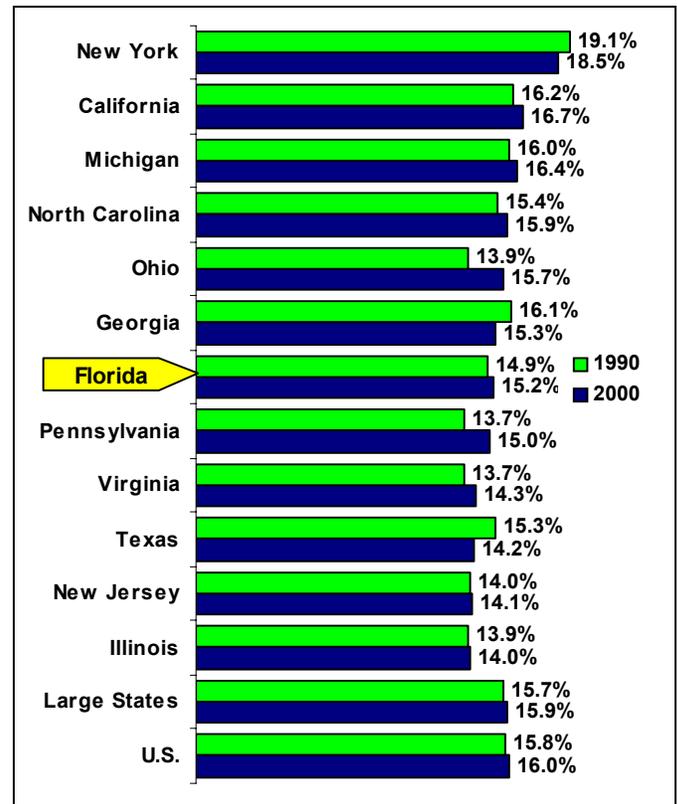


Source: OPPAGA analysis of U.S. Census Bureau data.

Florida's state and local revenue compared to other states. As shown in Exhibit 4, Florida ranked in the middle of the 12 largest states in own-source state and local revenue as a percentage of personal income in Fiscal Year 1999-00. State and local own-source revenue was 15.2% of personal income, compared to the 16% national average. Nationwide, Florida's own-source revenue as a percentage of personal income ranked thirty-sixth among the 50 states during the year. This was essentially the same

ranking as 10 years earlier, when Florida ranked thirty-fifth in state and local taxes. (See Table B-1, page 12, for a detailed listing of state and local taxes and own-source revenue as a percentage of personal income for each state for Fiscal Years 1989-90 and 1999-00.)

Exhibit 4
Florida Ranked in the Middle of the 12 Largest States in State and Local Own-Source Revenue as a Percentage of Personal Income in Fiscal Year 1999-00



Source: OPPAGA analysis of U.S. Census Bureau data.

Analyses of government revenue do not adjust for revenue collected from nonresident taxpayers. It should be noted that these measures overstate the burden of taxation on Florida residents because tourists, nonresident property owners, and nonresident shareholders in Florida businesses pay substantial amounts of these taxes. As a primary vacation destination, Florida state and local governments are able to export a substantial tax burden to nonresidential tourists and homeowners. For example, Visit Florida's recent estimate suggests Florida may have collected over \$3.75 billion in combined recreation and tourism taxes last year, or nearly 13% of state own-source revenue.

Debt

Florida has relatively high government debt compared to other states, and state government debt has risen over the last decade in response to the needs of a growing population

Debt is a measure of the burden of government on both current and future taxpayers. Debt can be an appropriate way to finance infrastructure that will be used by both current and future taxpayers. As a financially sound practice, Florida government does not issue bonds for short-term cash flow needs or for many non-capital purposes. Rather, Florida issues bonds to pay for a wide range of long-term needs, including school construction, transportation infrastructure, environmental preservation, and other capital and land purchases. For example, Florida’s high population growth rate, including a rapidly increasing number of school-age children, creates growing needs for educational and other facilities. Bonds pay for these facilities.

We assessed five measures of government debt:⁵

- state debt service as a percentage of total available revenue;
- state and local debt as a percentage of personal income;
- state and local debt per capita;
- state and local debt as a percentage of personal income compared to those of other states; and
- state and local debt per capita compared to those of other states.

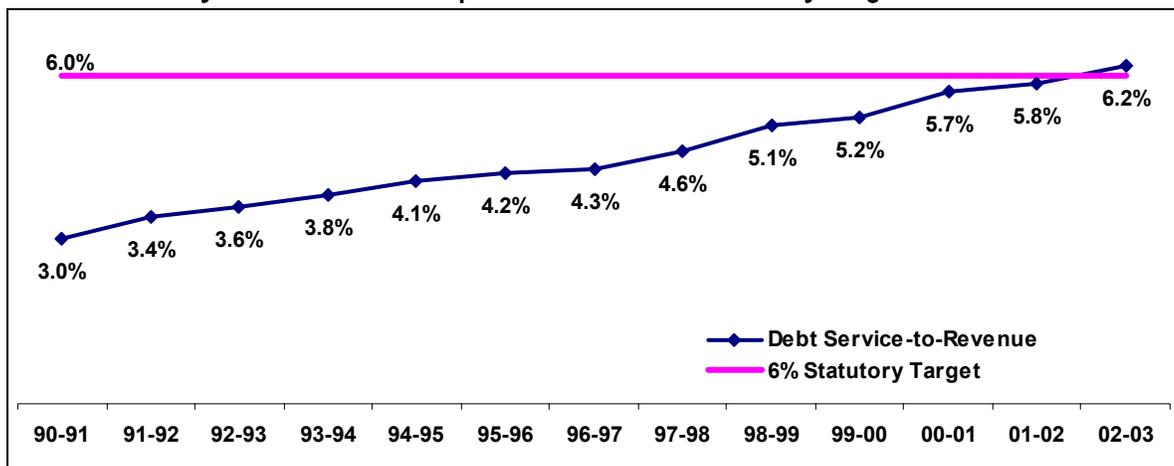
Due to differences in data reporting, we analyzed state debt service through Fiscal Year 2002-03, while the most recent data for the other measures was through Fiscal Year 1999-00.

State debt is approaching the legislatively mandated threshold. As shown in Exhibit 5, state debt service (the amount of funds needed to pay interest and principal payments on tax-supported debt) as a percentage of available revenue has grown substantially since Fiscal Year 1990-91. Data from the State Board of Administration’s Division of Bond Finance shows that combined state tax-supported debt, or general obligation bonds, and self-supporting debt, or revenue bonds, grew by an average of 10% annually during this period.⁶

⁵ In our analysis, we excluded bonds issued for private purposes and supported by private revenue streams (e.g., industrial development bonds) because such bonds do not represent a burden on the general public.

⁶ This calculation excludes pollution control bonds, which are issued for local governments and backed by local revenue and are therefore counted as local government debt in our analysis.

**Exhibit 5
Debt Service on State Net Tax-Supported Debt as a Percentage of Available Revenue
Has Substantially Increased and Is Expected to Exceed Its Statutory Target Level in 2002-03**



Note: According to Division of Bond Finance data, Florida had \$15.4 billion total outstanding net tax-supported debt at the end of Fiscal Year 2001-02.
Source: OPPAGA analysis of Division of Bond Finance data.

Florida's state debt is approaching the statutory limit on the ratio of debt service to revenue available to pay the debt service. The 2001 Legislature established a 6% target and a 7% cap on the ratio of debt service to revenue available to pay the debt service. If the issuance of additional debt would exceed the statutory 6% target ratio, authorization of such debt must be accompanied by a legislative statement that such authorization and issuance is in the best interest of the state.

The authorization of additional state tax-supported debt above 7% cap is prohibited unless the Legislature determines it is necessary to address a "critical state emergency."⁷ As of June 30, 2002, the state's debt-service-to-revenue ratio was 5.82%, and the Division of Bond Finance expects that the 6% target will be exceeded in 2003. (The division's projections excluded additional borrowing for class-size and other 2002 ballot initiatives.)⁸ This ratio will rise with tax cuts as well as additional debt issuance.

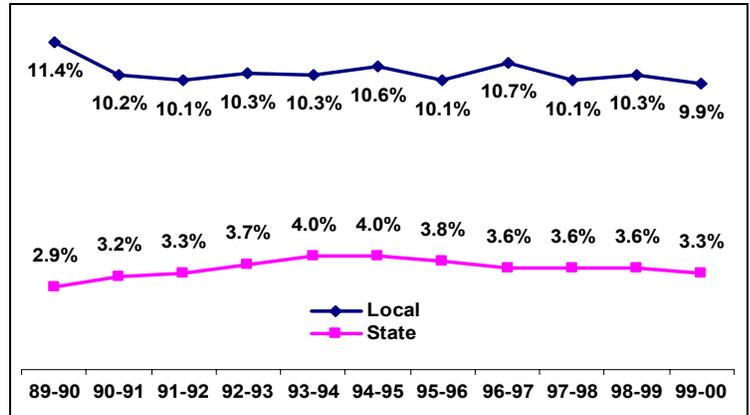
State and local government debt as a percentage of personal income. Exhibit 6 shows that state debt as a percentage of personal income has increased overall since Fiscal Year 1989-90, although it has declined somewhat in the latter half of the 1990s. Public Education Capital Outlay (PECO) bonds and transportation-related bonds accounted for the largest share of state debt growth in the 1990s, and an additional sizable portion came from environmental purpose debt (Preservation 2000 and Florida Forever).

Florida's local government debt as a percentage of personal income has fallen since Fiscal Year 1989-90, but is substantially higher than state debt. Because of the infrastructure-intensive nature of services, local government debt is incurred for a variety of purposes, including school construction and utility and transportation projects.

⁷ Section 215.98, *F.S.*

⁸ Like the statutory limit, Exhibit 5 does not include self-supporting debt, which was an additional \$3.8 billion at the end of Fiscal Year 2001-02 and for which debt service exceeds \$300 million. Likewise, it does not include state indirect debt issued by the Florida Housing Finance Corporation, university direct support organizations, school districts, community colleges, water management districts, and other state-affiliated entities. Indirect debt totaled nearly \$6.6 billion at the end of Fiscal Year 2000-01.

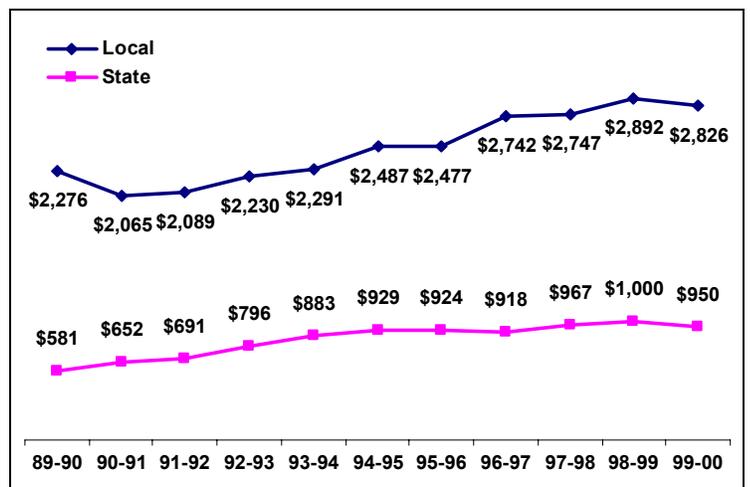
Exhibit 6
Although Recently Declining, State Debt Outstanding as a Percentage of Personal Income Has Increased While Local Debt Has Declined Somewhat Since Fiscal Years 1989-90



Note: U.S. Census Bureau data shows that in Fiscal Year 1999-00 state debt totaled \$15.2 billion, and local debt totaled \$45.2 billion. Source: OPPAGA analysis of U.S. Census Bureau data.

State and local debt per capita. Exhibit 7 shows that state and local per capita debt has increased since Fiscal Year 1989-90. Although recently declining, Florida state government debt per capita increased at a higher rate than local government debt in Fiscal Years 1989-90 through 1999-00, growing 63.5% over the period, compared to 24.2% growth in local per capita debt.

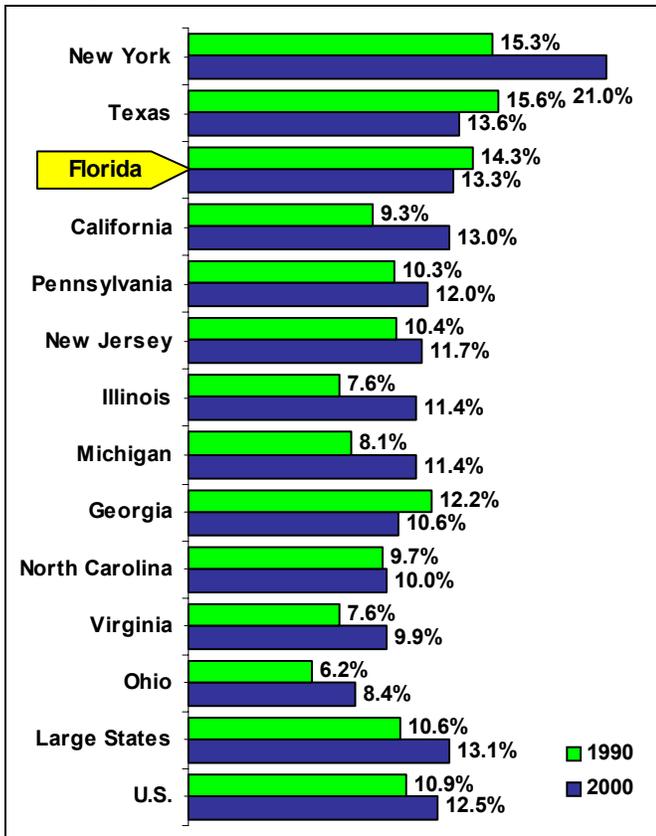
Exhibit 7
Although Recently Declining, State Debt Outstanding Per Capita Increased at a Higher Rate than Local Debt Between Fiscal Years 1989-90 and 1999-00



Source: OPPAGA analysis of U.S. Census Bureau data.

Florida's debt compared to other states. As shown in Exhibit 8, Florida has relatively high governmental debt compared to other states. Florida was the third highest among the 12 largest states in state and local debt as a percentage of personal income in Fiscal Year 1999-00. Florida's state and local debt was 13.3% of personal income in Fiscal Year 1999-00, compared to a 12.5% national average. Nationwide, Florida's state and local debt as a percentage of personal income ranked twelfth among the 50 states. Ten years earlier, Florida ranked eleventh. (See Table B-2, page 13, for a detailed listing of state and local debt as a percentage of personal income and per capita for each state for Fiscal Years 1989-90 and 1999-00.)

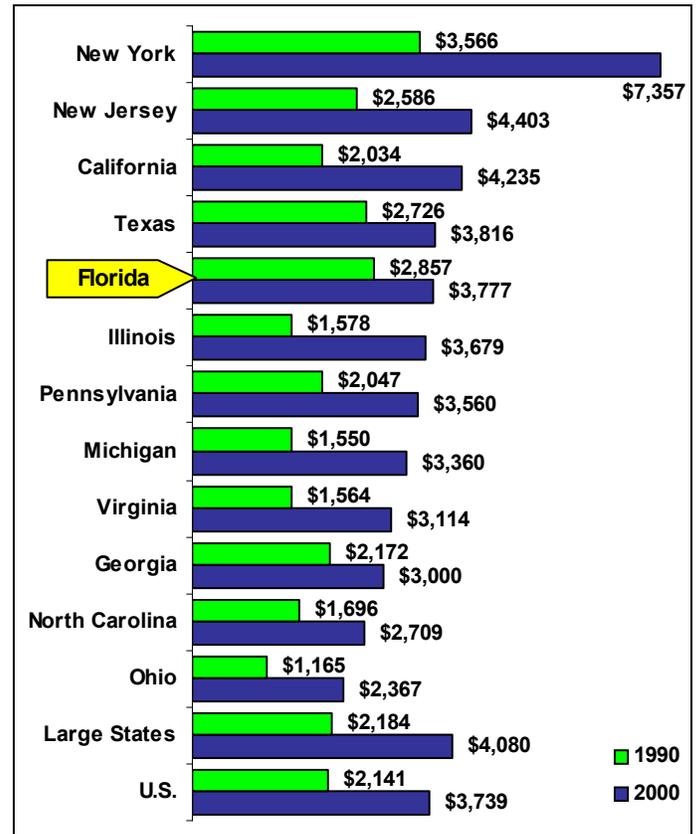
Exhibit 8
Florida Had the Third Highest Level of State and Local Debt as a Percentage of Personal Income Among the 12 Largest States in Fiscal Year 1999-00



Source: OPPAGA analysis of U.S. Census Bureau data.

Exhibit 9 shows that Florida was fifth highest of the 12 largest states in state and local debt per capita in Fiscal Year 1999-00. Nationwide, Florida's state and local debt per capita ranked fourteenth highest among the 50 states, compared to tenth in Fiscal Year 1989-90. Florida's state and local debt per capita was \$3,777 in Fiscal Year 1999-00, compared to a \$3,739 national average.

Exhibit 9
Florida Had the Fifth Highest State and Local Debt Per Capita Among the 12 Largest States in Fiscal Year 1999-00



Source: OPPAGA analysis of U.S. Census Bureau data.

Government Employment

Florida has relatively few public employees compared to other states, and efforts to outsource public services have contributed to a recent decline in the number of state government employees

Measures of government employment assess the size of the public workforce. We examined three measures of state and local government employment:⁹

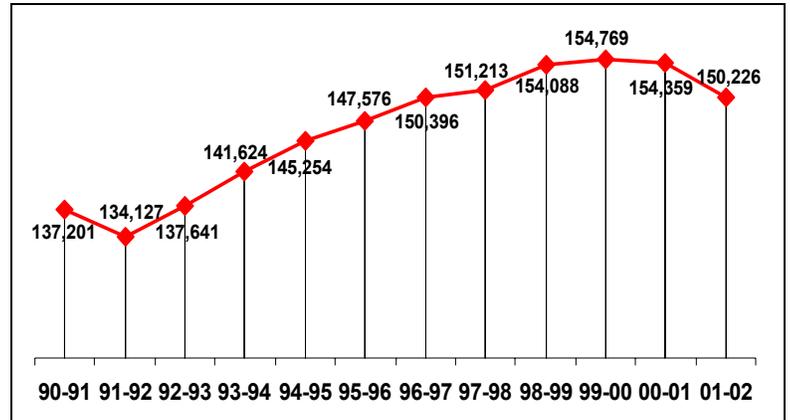
- total state appropriated positions;
- state and local employees per 1,000 residents; and
- state and local employees per 1,000 residents compared to those of other states.

Due to differences in data reporting, we analyzed appropriated positions through Fiscal Year 2001-02, while the most recent data for the other measures was through Fiscal Year 2000-01.

State full-time equivalent positions. As shown in Exhibit 10, the number of state government full-time equivalent appropriated positions increased steadily throughout the 1990s, but has declined over the past two years. Growth in state positions primarily occurred in social services such as child welfare, universities, and law enforcement (particularly prison guards resulting from the increase in prison population). Overall, total appropriated full-time equivalent positions increased 12.8% from Fiscal Years 1990-91 through 1999-00 and dropped 2.9% over the following two fiscal years. The recent decline in state government positions largely results from increased outsourcing, such as initiatives to transfer child welfare services to local community-based organizations and privatization of activities such as transportation toll collection.

⁹ These measures all include federally funded positions, which could not be separated from the data. As a result, comparisons may be distorted to the extent that federal funding varies among states.

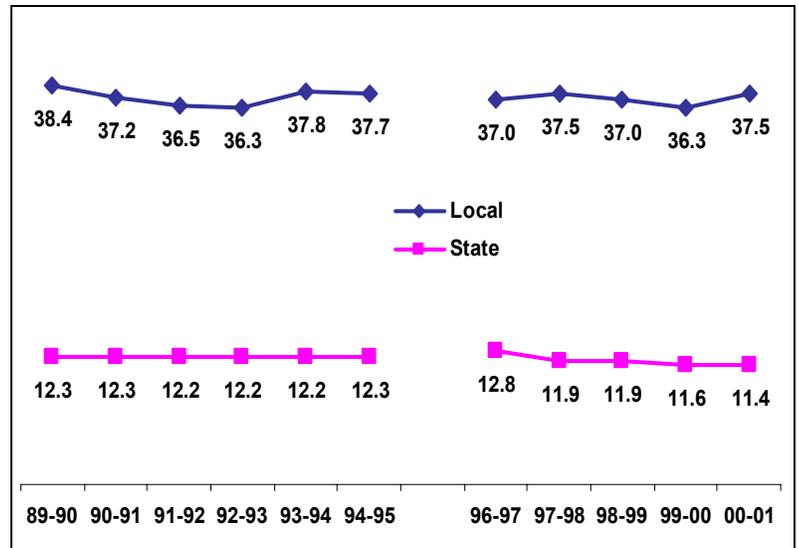
Exhibit 10
Total State-Appropriated Positions Increased Since Fiscal Years 1990-91, But Decreased in Fiscal Years 2000-01 and 2001-02



Source: OPPAGA analysis of Legislative Appropriations System/ Planning and Budgeting Subsystem (LAS/PBS) data.

State and local full-time equivalent public employees per 1,000 residents. As shown in Exhibit 11, the number of both state and local full-time equivalent public employees per 1,000 residents has declined since Fiscal Year 1989-90. The number of Florida’s state government employees per 1,000 residents has declined more than local government employment, which has fluctuated throughout the period.

Exhibit 11
Number of Both State and Local Government Full-Time Equivalent Employees Per 1,000 Residents Has Declined Over Time



Notes: Fiscal Year 1995-96 data is not available.

According to U.S. Census Bureau data, there were 187,552 full-time equivalent state government employees and 615,623 full-time equivalent local government employees in Florida in Fiscal Year 2000-01.

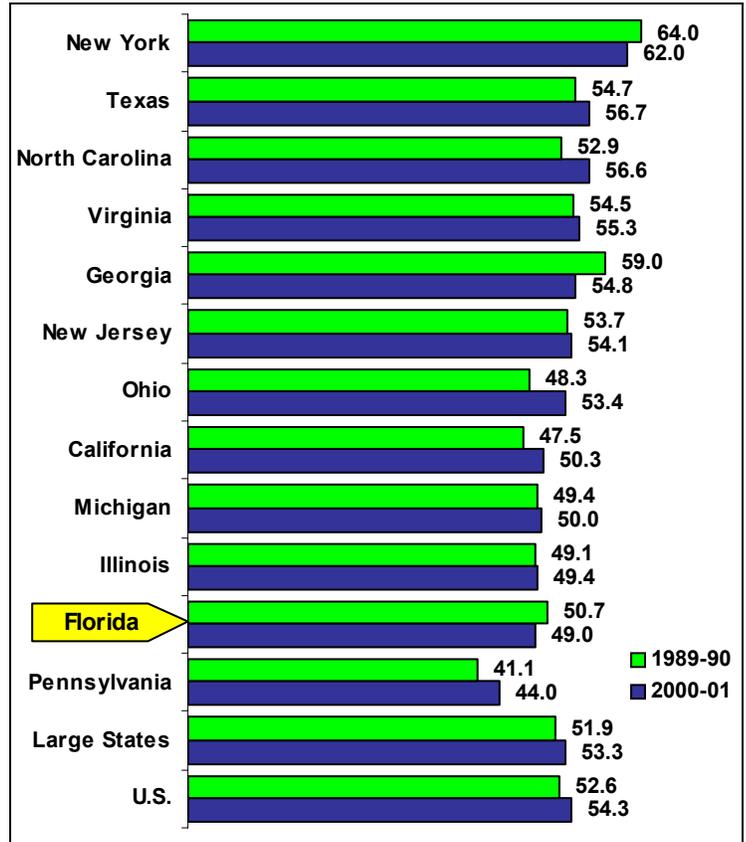
Source: OPPAGA analysis of U.S. Census Bureau data.

Florida's government employees compared to other states. Exhibit 12 shows that Florida ranked second lowest of the 12 largest states in state and local public employees per 1,000 residents in Fiscal Year 2000-01. Nationwide, Florida's state and local government employees per 1,000 residents ranked forty-seventh among the 50 states, compared to thirty-ninth in Fiscal Year 1989-90. Florida had 49 full-time equivalent government employees per 1,000 residents in Fiscal Year 1999-00, compared to a national average of 54.3. (See Table B-3, page 15, for a detailed listing of state and local government full-time equivalent employees per 1,000 residents for each state for Fiscal Years 1989-90 and 2000-01.)

Analyses of government employment do not include the outside workforce of private employees supported by state and local government funds. OPPAGA issued prior reports that estimated the size of the workforce supported by Florida government grants and contracts.¹⁰ Given the decentralized nature of the data, it was prohibitively complex for us to reasonably

estimate the number of employees supported by local government contracts.

Exhibit 12
Florida Had the Second Lowest Number of State and Local Public Employees Per 1,000 Residents Among the 12 Largest States in Fiscal Year 2000-01



Source: OPPAGA analysis of U.S. Census Bureau data.

¹⁰ *Special Review: Government "Outside" Workforce Exceeds Number of State Personnel System Employees*, OPPAGA Report No. 01-16, March 2001, and *Information Brief: State's "Actual" Workforce Is Increasing Primarily Due to Growth in Outside Jobs*, OPPAGA Report No. 02-14, March 2002.

Appendix A

Technical Supplement: Measuring the Size and Cost of Florida Government

This appendix provides supplemental information regarding the measures, data sources, and adjustments we made to various data to estimate the size and cost of Florida government. It also explains a number of qualifications regarding data sources and calculations.

**Table A-1
Data Measures, Sources, and Caveats**

Measures	Data Sources and Adjustments	Caveats
Taxes, as a percentage of personal income	U.S. Bureau of the Census – total own-source revenue	Estimates – The Census of Governments is conducted every five years. The intercensal data, particularly the local finance data, requires estimation.
Own-source revenue, as a percentage of personal income	Florida Legislature’s Office of Economic and Demographic Research – intergovernmental revenue transfers <ul style="list-style-type: none"> ▪ excludes “insurance trust revenue,” comprised of pension, workers compensation, and unemployment compensation funds earnings and contributions ▪ revenue transferred to local government from state is attributed to the local government 	Revisions – After each five-year Census of Governments is released the previous four years’ intercensal estimates are adjusted. Fiscal year – The Census Bureau collects government finance data for the state or local government’s fiscal year ending between July 1 and June 30, regardless of when the individual governments’ fiscal years actually occur. No adjustment is made for accrual- or cash-basis accounting differences. Tax “export” – Ideally, the burden of Florida state and local taxes on Florida residents should be adjusted to account for export of Florida taxes to nonresidents. However, data does not exist to make accurate and consistent estimates of tax export.
State-only own-source revenue, as a percentage of personal income	Florida Legislature’s Office of Economic and Demographic Research – taxes, fees, charges, lottery Office of the Comptroller – fines, forfeits, settlements, and judgments	Data sources – The Census Bureau defines a state government entity and counts various revenue items differently than the Comptroller or the Office of Economic and Demographic Research.
Long-term debt outstanding, (a) as a percentage of personal income and (b) per capita	U.S. Bureau of the Census –total debt outstanding State Board of Administration – intergovernmental debt transfers <ul style="list-style-type: none"> ▪ excludes public debt issued for private purposes and backed by a private revenue stream ▪ debt issued for local government by state is attributed to the local government 	Estimates – The Census of Governments is conducted every five years. The intercensal data, particularly the local finance data, requires estimation. Revisions – After each five-year Census of Governments is released the previous four years’ intercensal estimates are adjusted. Fiscal year – The Census Bureau collects government finance data for the state or local government’s fiscal year ending between July 1 and June 30, regardless of when the individual governments’ fiscal years actually occur. No adjustment is made for accrual- or cash-basis accounting differences.

Measures	Data Sources and Adjustments	Caveats
State debt service-to-revenue ratio	Division of Bond Finance	Data sources – The Census Bureau has different definitions of what constitutes a state government entity, and it counts various debt items differently than the Division of Bond Finance.
Full-time equivalent employees, per 1,000 state residents	U.S. Bureau of the Census	Estimates – The Census of Governments is conducted every five years. The intercensal data, particularly the local employment data, require estimation.
State appropriated full-time equivalent positions	Legislative Appropriations System/Planning and Budgeting Subsystem (LAS/PBS)	<p>Revisions – After each five-year Census of Governments is released the previous four years’ intercensal estimates are adjusted.</p> <p>Federally funded employees – These measures include federally funded employees of state and local governments.</p> <p>Contracted employees – These measures exclude private employees funded by state and local governments.</p> <p>Generalizability – The employment statistics are based on each government entity’s payroll period that includes March 12, assuming that the payroll period surrounding March 12 is representative of the whole year and that states’ uses of seasonal employees are similar.</p> <p>Data sources – The Census Bureau defines a state government entity and counts (estimates) full-time equivalent positions differently than the LAS/PBS.</p>
Personal income	U.S. Bureau of Economic Analysis – 1990-2001 data Florida Legislature’s Office of Economic and Demographic Research – 2002 data (projected)	Revisions – The most recent year available for BEA personal income data is an estimate. Moreover, the BEA revises the previous two years’ personal income data each year and revises all data back to 1929 approximately every five years.
Population	U.S. Bureau of the Census – 1990-2001 data Florida Legislature’s Office of Economic and Demographic Research – 2002 data (projected)	<p>Revisions – The Census Bureau revises intercensal population estimates for the decade preceding the decennial Census of Population following the release of the data from each census.</p> <p>Rounding – The population data used in our analysis is rounded to the nearest thousand people.</p> <p>Timing – The population data used in our analysis are based on July estimates for the intercensal years and on actual April counts for census years.</p> <p>Demographics – We report employment relative to total population. To the extent that age distributions differ among states, varying the proportions of employment-age residents, total population may be a less meaningful measure than employment-age population.</p>

Appendix B

Tables Showing 50-State Comparisons of State and Local Taxes, Own-Source Revenue, Debt, and Employment

Table B-1
State and Local Taxes and Own-Source Revenue as a Percentage of Personal Income, Fiscal Years 1989-90 Through 1999-00

State	Taxes as a Share of Personal Income				Own-Source Revenue as a Share of Personal Income			
	1989-90		1999-00		1989-90		1999-00	
	Share	Rank	Share	Rank	Share	Rank	Share	Rank
United States	10.3%		10.4%		15.8%		16.0%	
Alabama	8.4%	48	8.9%	46	15.8%	29	16.8%	19
Alaska	17.8%	1	12.3%	3	45.3%	1	41.9%	1
Arizona	11.1%	10	10.2%	28	18.3%	7	16.1%	28
Arkansas	8.8%	45	10.1%	30	13.5%	46	15.7%	33
California	10.1%	24	10.9%	15	16.2%	22	16.7%	21
Colorado	9.7%	31	9.3%	44	16.1%	24	14.8%	39
Connecticut	10.0%	27	11.1%	11	13.1%	48	14.1%	45
Delaware	9.5%	39	10.6%	18	16.3%	21	18.3%	7
Florida	8.7%	46	9.2%	45	14.9%	35	15.2%	36
Georgia	10.1%	23	10.0%	34	16.1%	23	15.3%	35
Hawaii	11.5%	5	12.0%	6	17.8%	11	17.4%	14
Idaho	9.8%	30	10.5%	19	15.0%	34	16.3%	25
Illinois	10.1%	22	10.0%	31	13.9%	42	14.0%	46
Indiana	9.2%	41	9.9%	37	15.1%	33	15.6%	34
Iowa	10.8%	13	10.4%	23	16.8%	16	16.7%	22
Kansas	10.2%	20	10.3%	27	16.0%	26	15.8%	30
Kentucky	9.6%	34	10.4%	24	14.9%	36	16.1%	27
Louisiana	10.3%	18	10.5%	21	17.9%	10	17.3%	16
Maine	11.3%	8	13.0%	2	15.9%	28	18.2%	8
Maryland	10.0%	28	10.1%	29	13.5%	47	13.9%	49
Massachusetts	10.2%	19	10.0%	35	14.5%	38	14.0%	47
Michigan	10.9%	12	10.7%	16	16.0%	25	16.4%	24
Minnesota	11.5%	6	11.4%	7	17.9%	9	17.4%	15
Mississippi	9.6%	37	10.5%	20	16.7%	17	18.0%	9
Missouri	8.7%	47	9.3%	43	12.9%	49	14.0%	48
Montana	11.6%	4	10.3%	26	18.0%	8	17.8%	11
Nebraska	10.0%	26	10.5%	22	20.7%	3	19.6%	5
Nevada	9.2%	43	9.7%	41	14.6%	37	14.8%	40
New Hampshire	8.1%	50	7.9%	50	12.5%	50	12.2%	50
New Jersey	10.1%	21	10.3%	25	14.0%	40	14.1%	44
New Mexico	11.3%	9	12.1%	5	20.1%	4	20.1%	3
New York	14.0%	2	13.1%	1	19.1%	6	18.5%	6

State	Taxes as a Share of Personal Income				Own-Source Revenue as a Share of Personal Income			
	1989-90		1999-00		1989-90		1999-00	
	Share	Rank	Share	Rank	Share	Rank	Share	Rank
North Carolina	9.6%	36	9.8%	39	15.4%	31	15.9%	29
North Dakota	9.9%	29	11.0%	13	17.6%	13	17.8%	10
Ohio	9.6%	35	10.7%	17	13.9%	41	15.7%	32
Oklahoma	9.7%	32	9.9%	36	15.7%	30	16.2%	26
Oregon	10.5%	15	9.9%	38	16.9%	15	17.5%	13
Pennsylvania	9.4%	40	10.0%	33	13.7%	45	15.0%	38
Rhode Island	10.1%	25	11.1%	10	13.7%	44	15.2%	37
South Carolina	9.7%	33	9.8%	40	16.6%	19	17.7%	12
South Dakota	8.9%	44	8.9%	47	14.4%	39	14.2%	42
Tennessee	8.3%	49	8.3%	49	16.7%	18	15.8%	31
Texas	9.5%	38	8.9%	48	15.3%	32	14.2%	43
Utah	10.5%	17	11.2%	9	19.9%	5	19.7%	4
Vermont	11.1%	11	11.2%	8	16.9%	14	16.6%	23
Virginia	9.2%	42	9.5%	42	13.7%	43	14.3%	41
Washington	10.5%	16	10.0%	32	17.6%	12	16.7%	20
West Virginia	10.7%	14	11.0%	12	15.9%	27	17.1%	18
Wisconsin	11.5%	7	12.1%	4	16.3%	20	17.2%	17
Wyoming	12.3%	3	11.0%	14	24.2%	2	20.4%	2

Source: OPPAGA analysis of U.S. Census Bureau data.

Table B-2
State and Local Long-Term Debt Outstanding as a Percentage of Personal Income and Per Capita,
Fiscal Years 1989-90 Through 1999-00

	Debt as a Share of Personal Income				Debt Per Capita			
	1989-90		1999-00		1989-90		1999-00	
	Share	Rank	Share	Rank	Ratio	Rank	Ratio	Rank
United States	10.9%	-	12.5%	-	2,141	-	3,739	-
Alabama	9.3%	26	12.3%	16	1,478	35	2,931	27
Alaska	38.0%	1	18.4%	4	8,671	1	5,511	5
Arizona	19.0%	5	14.3%	8	3,277	6	3,647	17
Arkansas	5.5%	48	6.6%	46	794	49	1,451	48
California	9.3%	27	13.0%	14	2,034	22	4,235	11
Colorado	14.0%	12	13.0%	15	2,768	11	4,331	9
Connecticut	9.1%	28	11.6%	21	2,422	16	4,820	7
Delaware	9.5%	24	10.2%	32	2,067	20	3,222	22
Florida	14.3%	11	13.3%	12	2,857	10	3,777	14
Georgia	12.2%	15	10.6%	28	2,172	18	3,000	25
Hawaii	15.5%	9	20.5%	2	3,479	5	5,813	2

Special Examination

	Debt as a Share of Personal Income				Debt Per Capita			
	1989-90		1999-00		1989-90		1999-00	
	Share	Rank	Share	Rank	Ratio	Rank	Ratio	Rank
Idaho	3.8%	50	4.5%	50	612	50	1,082	50
Illinois	7.6%	38	11.4%	22	1,578	32	3,679	16
Indiana	7.7%	37	8.4%	39	1,361	37	2,293	40
Iowa	5.7%	47	6.6%	45	996	45	1,745	45
Kansas	6.1%	44	9.7%	36	1,117	42	2,662	32
Kentucky	11.1%	16	11.3%	24	1,717	27	2,745	30
Louisiana	20.2%	4	10.9%	25	3,076	8	2,532	36
Maine	9.9%	21	10.3%	29	1,736	25	2,648	33
Maryland	8.8%	32	8.2%	42	2,028	23	2,806	28
Massachusetts	10.8%	18	14.2%	9	2,502	15	5,383	6
Michigan	8.1%	34	11.4%	23	1,550	34	3,360	20
Minnesota	11.0%	17	13.2%	13	2,204	17	4,246	10
Mississippi	6.9%	41	9.9%	35	913	48	2,077	43
Missouri	5.3%	49	7.7%	43	934	47	2,123	42
Montana	7.6%	40	6.5%	47	1,174	39	1,479	47
Nebraska	17.3%	6	10.6%	27	3,141	7	2,945	26
Nevada	12.2%	14	18.7%	3	2,560	14	5,625	4
New Hampshire	8.8%	31	7.7%	44	1,823	24	2,585	35
New Jersey	10.4%	19	11.7%	20	2,586	13	4,403	8
New Mexico	8.8%	29	11.8%	18	1,324	38	2,590	34
New York	15.3%	10	21.0%	1	3,566	4	7,357	1
North Carolina	9.7%	23	10.0%	33	1,696	28	2,709	31
North Dakota	6.6%	42	8.9%	38	1,050	44	2,224	41
Ohio	6.2%	43	8.4%	40	1,165	40	2,367	39
Oklahoma	9.7%	22	10.2%	30	1,579	31	2,458	37
Oregon	16.7%	7	13.5%	11	3,061	9	3,766	15
Pennsylvania	10.3%	20	12.0%	17	2,047	21	3,560	18
Rhode Island	8.5%	33	10.8%	26	1,729	26	3,176	23
South Carolina	13.3%	13	14.4%	7	2,139	19	3,498	19
South Dakota	6.0%	46	6.1%	48	975	46	1,573	46
Tennessee	9.5%	25	9.3%	37	1,595	29	2,454	38
Texas	15.6%	8	13.6%	10	2,726	12	3,816	13
Utah	30.0%	2	17.5%	6	4,515	2	4,133	12
Vermont	8.8%	30	10.2%	31	1,594	30	2,798	29
Virginia	7.6%	39	9.9%	34	1,564	33	3,114	24
Washington	21.7%	3	18.2%	5	4,383	3	5,777	3
West Virginia	7.8%	36	8.3%	41	1,143	41	1,819	44
Wisconsin	8.0%	35	11.7%	19	1,451	36	3,330	21
Wyoming	6.0%	45	5.1%	49	1,079	43	1,428	49

Source: OPPAGA analysis of U.S. Census Bureau data.

Table B-3
State and Local Full-Time Equivalent Public Employment Per 1,000 Residents,
Fiscal Years 1989-90 Through 2000-01

	FTE Employees Per 1,000			
	1989-90		2000-01	
	Ratio	Rank	Ratio	Rank
United States	52.6	---	54.3	---
Alabama	56.3	15	60.1	12
Alaska	78.6	1	78.0	2
Arizona	51.2	35	56.1	23
Arkansas	50.7	40	47.4	48
California	47.5	47	50.3	44
Colorado	56.0	16	53.0	38
Connecticut	47.7	46	53.2	35
Delaware	56.4	14	57.5	18
Florida	50.7	39	49.0	47
Georgia	59.0	9	54.8	27
Hawaii	56.6	13	56.6	21
Idaho	55.8	18	57.6	17
Illinois	49.1	42	49.4	46
Indiana	51.5	32	53.1	37
Iowa	59.3	8	60.2	11
Kansas	62.1	6	63.4	6
Kentucky	51.3	34	56.0	24
Louisiana	56.9	12	62.7	7
Maine	52.4	28	58.0	15
Maryland	51.9	31	51.9	41
Massachusetts	48.0	44	52.1	40
Michigan	49.4	41	50.0	45
Minnesota	53.3	26	56.4	22
Mississippi	59.0	10	67.5	3
Missouri	47.9	45	54.3	28

	FTE Employees Per 1,000			
	1989-90		2000-01	
	Ratio	Rank	Ratio	Rank
Montana	64.5	3	59.0	13
Nebraska	61.6	7	65.4	5
Nevada	50.7	38	41.3	50
New Hampshire	44.6	49	52.2	39
New Jersey	53.7	24	54.1	29
New Mexico	64.1	4	65.9	4
New York	64.0	5	62.0	8
North Carolina	52.9	27	56.6	20
North Dakota	54.8	19	60.3	10
Ohio	48.3	43	53.4	33
Oklahoma	57.8	11	57.8	16
Oregon	53.7	25	51.6	42
Pennsylvania	41.1	50	44.0	49
Rhode Island	47.0	48	53.8	30
South Carolina	56.0	17	58.4	14
South Dakota	54.0	23	53.8	31
Tennessee	52.1	30	53.2	36
Texas	54.7	20	56.7	19
Utah	51.0	37	55.6	25
Vermont	54.6	21	60.3	9
Virginia	54.5	22	55.3	26
Washington	52.4	29	51.3	43
West Virginia	51.4	33	53.6	32
Wisconsin	51.1	36	53.4	34
Wyoming	77.8	2	81.9	1

Source: OPPAGA analysis of U.S. Census Bureau data.

The Florida Legislature

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